

EXHIBIT 140

From: Reynard XIAO Peng [KFE-ENGRG] [/O=KEPPEL GROUP/OU=EXCHANGE ADMINISTRATIVE GROUP (FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=REYNARD.XIAO]
Sent: 21/11/2011 12:18:22 PM
To: TAN Leong Peng [KFE-ENGRG] [leongpeng.tan@keppelfels.com]
CC: Jeff CHIA Sim Seng [KFE-ENGRG] [simseng.chia@keppelfels.com]
Subject: RE: DSS38E - Drawings to ABS
Attachments: M883-H301-01-R0.pdf

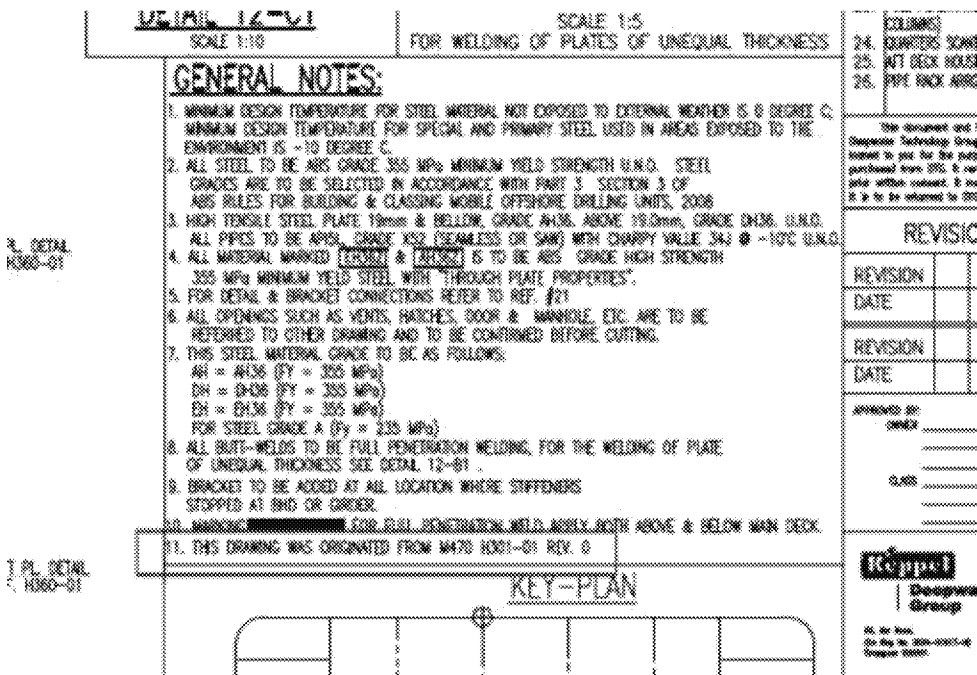
Leong Peng,

I have checked with Jay Singam, M883 is the project number used for this project till 2015. There will be NO B job number for projects that KFELS is not the delivering yard.

Therefore, for clarify purpose, I think it's better to have a clean copy with M883. M883 GEMS shall be also used instead of M470 GEMS, if not, foreseen confusion in various documents later on.

To retain reference to M470 dwgs (which is more to facilitate class review), we suggest to add one note (see sample below & attached).

Hull has updated all the main hull dwgs basing on ABS comments, LQ changes, mud reserved tanks (under EK Lee checking).



Please also check with Owner what logo shall be used in the title block. Please ask them to give us a picture file if possible. Currently, it is PETROBRAS logo used in all our dwgs, like below.



Best Regards

Reynard Xiao
DID: +65 68635589

From: TAN Leong Peng [KFE-ENGRG]
Sent: Monday, November 21, 2011 6:14 AM
To: Reynard XIAO Peng [KFE-ENGRG]
Cc: Jeff CHIA Sim Seng [KFE-ENGRG]
Subject: RE: DSS38E - Drawings to ABS

In addition, once the project kick start, 3D modeling must start. I believe you have not been communicating with the oversea office on this. Pls do so. I will want to see the revised 3D model schedule out and be in line with the PPS.

Best Regards

Tan Leong Peng
Deputy Engineering Manager
Keppel FELS LTD

DID: +65 68637808
Fax: +65 68631739
Email: leongpeng.tan@keppelfels.com

From: TAN Leong Peng [KFE-ENGRG]
Sent: Monday, November 21, 2011 6:11 AM
To: Reynard XIAO Peng [KFE-ENGRG]
Cc: Jeff CHIA Sim Seng [KFE-ENGRG]
Subject: RE: DSS38E - Drawings to ABS

Reynard

Pls see below my answer.

Best Regards

Tan Leong Peng
Deputy Engineering Manager
Keppel FELS LTD

DID: +65 68637808
Fax: +65 68631739
Email: leongpeng.tan@keppelfels.com

From: Reynard XIAO Peng [KFE-ENGRG]
Sent: Saturday, November 19, 2011 5:44 PM
To: TAN Leong Peng [KFE-ENGRG]
Cc: Jeff CHIA Sim Seng [KFE-ENGRG]
Subject: RE: DSS38E - Drawings to ABS

Leong Peng,

I have following list of questions,

1. So far, we have only been talking about charter bid spec (0966646118) and Sete List A&B. These will form part of technical contracts for this job. Any other documents will be included? E.g any last year GTD appendix to be included where it contains documentation requirement (nos. of copies for approval & as-built) as well as eqpt packages required PNBV approval before buying etc?

All the exhibits and appendix for the DRU will need to be adhered to except for those that we are not complying. Engineering will need to comply with the exhibit and that the reason why I had send it to you previously.

It will be very clear to everyone by knowing the exact documents that will form the entire technical contract. Let me know the list and will enforce to all relevant parties.

We will have to be in compliance ultimately with the GTD except the agreed deviation. Both the GTD and the chartered bid specification will need to be in compliance. In case of conflict, the Chartered bid specification shall prevail.

2. I checked with Iqbal today, P61 does not follow PNBV standard of documentation, including drawing number. All dwgs numbers are decided by Floatec. Drawing comments are using KFELS standard GEMS form, not PNBV ADP format. Hence, I'm not clear what are our compliance here if the attached GTD exhibit from last year (documentation requirement) is not going to be part of this technical contract.

Pls refer to my answer above.

3. Approval by Sete/PNBV on certain major eqpt packages prior to order shall not be included in the contract if possible. This will add on to the risk of not being able to secure the package on time and issue dwgs per schedule. CJ70 is suffering heavily from this clause with Maersk.

Pls refer to my answer to no 1 and study the procurement exhibit. Will have to handle accordingly during project execution.

4. Will follow up on the status of basic design changes.
5. To avoid confusion or complication with Owner in future, we will do clean copy of M883 dwgs without making reference to M470 dwgs number. Will press ABS side to return dwgs within 4 weeks upon issue.

Why do we have to use M883?? Should just use M470 till a B job no is given. I do not want to have the reference gone.

Best Regards

Reynard Xiao
DID: +65 68635589

From: TAN Leong Peng [KFE-ENGRG]
Sent: Saturday, November 19, 2011 12:45 AM
To: Reynard XIAO Peng [KFE-ENGRG]
Cc: Jeff CHIA Sim Seng [KFE-ENGRG]
Subject: RE: DSS38E - Drawings to ABS

Why do we have to ask setebrazil on the following? Just make sure that all these are taken care of. In addition, we need the scantling drawings to be approved within a month after our issuance. For 2 reasons :-

1. Not much changes and we are marking out the changes if there is any so approval shld be very fast.
2. Andrew Mark had committed to support these job to the fullest. If need be pls call Andrew Mark and let them know that these rigs are coming and they have to handle their resource accordingly.

Have we start generating the owner drawing no?? The requirement is the same as petrobras.. Also note that vendors also need to comply for the drawing no.. Pls do not take this job as what we normally do in KFELS.. Talk to Iqbal to understand better how to deal with all these.. Take setebrazil as Petrobras. Highlight this to the team.

Pls note the total contract value for this job is US\$4.8 Billion and possibility to have another 2-3 rigs!! The biggest contract in the whole history of Keppel so pls take this seriously and give it the due attention that it requires. Without me saying much, we had not been giving it the due attention. Highlight this to the team.

Also in our scantling drawing has all the reinforcement and seam line breakdown for the mating been taken care of?? I had spoken to Anis previously to reduce the infill plate down to 400 – 600 instead of the 800 originally design. This is to reduce the handling of the infill plates. Pls see that this is being done.

Also how is the scantling for the ballast tank, spoonson tanks and the changes on the mating barge??

Best Regards

Tan Leong Peng
Deputy Engineering Manager
Keppel FELS LTD

DID: +65 68637808
Fax: +65 68631739
Email: leongpeng.tan@keppelfels.com

From: Reynard XIAO Peng [KFE-ENGRG]
Sent: Friday, November 18, 2011 10:27 PM
To: TAN Leong Peng [KFE-ENGRG]
Cc: Jeff CHIA Sim Seng [KFE-ENGRG]
Subject: DSS38E - Drawings to ABS

Leong Peng,

I have talked to ABS Eric Qiao regarding drawing submission during official project execution.

The following has been proposed, please help to check with Sete if they are ok with the proposed arrg't.

1. All FEED dwgs will be having new title block with M883 Hull Number instead of existing M470. Hence change of project number in ABS system;
2. New Owner title block will be incorporated;
3. Revision number shall be remained as Alt "0" although this is a superior revision from the FEED dwgs;
4. To facilitate ABS identification of changes made and speed up review (since they already reviewed the original dwgs), revision clouds to be identified in dwgs with M470 dwgs reference shown in Drawing Reference Plan.

For item #4 above especially, it's better for Owner to be notified as this project is not the same the others whereby we have done detailed FEED design and submitted for class approval.

Eric mentioned ABS likely have difficulty in approving all deck box main hull dwgs by end Dec due to heavy workload. Our AFC target is mid Jan 2012 to meet UH strike steel in mid March. Anyway, this will be taken as a separated issue with ABS. I have requested a kick-off meeting with ABS in early Dec.

Have all the blocks fab location fixed? Need to inform ABS for surveyor planning.

My understanding is that

Brasfels: UH + shaker house

KFELS: LQ + DF

Batangas: Entire Lower Hull

Best Regards

Reynard Xiao

DID: +65 68635589

CONFIDENTIALITY: This e-mail (including any attachments) is confidential and may contain proprietary information. If you are not the intended recipient, be advised that you have received this e-mail in error. Any use, disclosure, dissemination, printing or copying of this e-mail is strictly prohibited. If you have received this e-mail in error, please immediately contact the sender by return e-mail and then irretrievably delete it from your system.

CONFIDENTIALITY: This e-mail (including any attachments) is confidential and may contain proprietary information. If you are not the intended recipient, be advised that you have received this e-mail in error. Any use, disclosure, dissemination, printing or copying of this e-mail is strictly prohibited. If you have received this e-mail in error, please immediately contact the sender by return e-mail and then irretrievably delete it from your system.

CONFIDENTIALITY: This e-mail (including any attachments) is confidential and may contain proprietary information. If you are not the intended recipient, be advised that you have received this e-mail in error. Any use, disclosure, dissemination, printing or copying of this e-mail is strictly prohibited. If you have received this e-mail in error, please immediately contact the sender by return e-mail and then irretrievably delete it from your system.

CONFIDENTIALITY: This e-mail (including any attachments) is confidential and may contain proprietary information. If you are not the intended recipient, be advised that you have received this e-mail in error. Any use, disclosure, dissemination, printing or copying of this e-mail is strictly prohibited. If you have received this e-mail in error, please immediately contact the sender by return e-mail and then irretrievably delete it from your system.

CONFIDENTIALITY: This e-mail (including any attachments) is confidential and may contain proprietary information. If you are not the intended recipient, be advised that you have received this e-mail in error. Any use, disclosure, dissemination, printing or copying of this e-mail is strictly prohibited. If you have received this e-mail in error, please immediately contact the sender by return e-mail and then irretrievably delete it from your system.